



J. TYLER McCAULEY
AUDITOR-CONTROLLER

**COUNTY OF LOS ANGELES
DEPARTMENT OF AUDITOR-CONTROLLER**

KENNETH HAHN HALL OF ADMINISTRATION
500 WEST TEMPLE STREET, ROOM 525
LOS ANGELES, CALIFORNIA 90012-2766
PHONE: (213) 974-8301 FAX: (213) 626-5427

May 2, 2002

TO: Supervisor Zev Yaroslavsky, Chairman
Supervisor Gloria Molina
Supervisor Yvonne Brathwaite Burke
Supervisor Don Knabe
Supervisor Michael D. Antonovich

FROM: J. Tyler McCauley
Auditor-Controller

SUBJECT: **FISCAL MONITORING OF COMMUNITY AND SENIOR SERVICES'
FISCAL YEAR 2000-2001 EMPLOYMENT AND TRAINING PROGRAM
SERVICE PROVIDERS**

The County of Los Angeles Board of Supervisors has designated the County's Department of Community and Senior Services (CSS) to receive and administer funds for various programs funded by the federal and State Governments. The County contracts with public entities, community based nonprofit organizations, and private for-profit agencies (service providers) to provide services under the Employment and Training Program (ETP).

CSS requested fiscal monitoring reviews of their service providers who received ETP funds during FY 2000-2001. We contracted with Simpson & Simpson, CPAs (Simpson) to conduct the monitoring to ensure that the service providers have sufficient fiscal controls in place to manage grant monies. Simpson also reviews the service providers' compliance with the respective program/grant regulations, the County's contract terms, and adherence to applicable federal and State requirements.

Simpson has completed their monitoring for FY 2000-2001 and has separately reported the results of their monitoring reviews for the 77 service providers (see Attachment I). Their final reports contained a total of 53 recommendations of which 25 were implemented to Simpson's satisfaction at the time they completed their follow-up reviews. The 28 outstanding recommendations pertained to deficiencies related to accounting issues and contract compliance. CSS informed us that they are currently working with the contractors to resolve these recommendations by June 30, 2002. Simpson did not note any internal control issues related to CSS's administration of the ETP during their reviews.

All reports were discussed with CSS and the service providers. Because of the number of service providers, copies of individual reports are not enclosed, but are available for your review.

Please call me or have your staff call Don Chadwick at (213) 974-0333 if you wish to review any reports.

JTM:DR:DC

Attachment

- c: David E. Janssen, Chief Administrative Officer
Department of Community and Senior Services
 - Robert Ryans, Director
 - Josie Marquez, Director of Employment and Training Program
 - Violet Varona-Lukens, Executive Office, Board of Supervisors
 - Public Information Office
 - Audit Committee

EMPLOYMENT & TRAINING PROGRAM
SERVICE PROVIDERS
FISCAL YEAR 2000-2001

1. West Los Angeles College
2. Antelope Valley One Stop - Employment Development Department
3. Armenian Evangelical Social Services
4. Armenian Relief Society
5. Asian American Drug Abuse Program, Inc.
6. Assert, Inc.
7. Basic Adult Spanish Education
8. Career Partners
9. Career Planning Center, Inc.
10. Carson/Lomita/Torrance Private Industry Council
11. Catholic Charities
12. Chabad College
13. CHARO Community Development Corporation
14. Chicana Service Action Center
15. Citrus Community College District
16. City of Compton – Compton Careerlink
17. City of Long Beach - Department of Community Development
18. City of Los Angeles
19. City of Santa Clarita
20. Communities in Schools of South Bay, Inc.
21. Community Career Development, Inc.
22. Community Employment Project
23. Door of Hope Community Center
24. Human Services Consortium of the East San Gabriel Valley/LA Works
25. El Monte Rosemead Adult School
26. El Proyecto del Barrio
27. City of Pasadena
28. Foster Assessment Center and Testing Service
29. Goodwill Industries of Southern California
30. Haitian Community Resource Center
31. Housing Authority - County of Los Angeles
32. Hub Cities Consortium
33. International Institute of Los Angeles
34. Jewelry Training Center for the Disabled
35. Jewish Vocational Services
36. Los Angeles Mission College One-Stop Center
37. Lockheed Martin IMS
38. Long Beach City College
39. Los Angeles County Office of Education
40. Los Angeles Unified School District
41. Los Angeles Urban League / South Central One-Stop Career Center

EMPLOYMENT & TRAINING PROGRAM
SERVICE PROVIDERS
FISCAL YEAR 2000-2001

42. Maravilla Foundation
43. Marriott International
44. Material Resource Associations
45. Mexican American Opportunity Foundation
46. Mid San Gabriel Valley Consortium
47. New Directions, Inc.
48. North West College
49. Office of Samoan Affairs
50. Pacific Asian Consortium in Employment
51. Pomona Valley Youth Employment
52. Los Angeles Urban League / City of Pomona
53. Proyecto Pastoral at Dolores Mission
54. Santa Monica College
55. Southeast Area Social Services Funding Authority
56. SER Job for Progress, Inc.
57. Shield of Faith Economic Development Corporation
58. Soledad Enrichment Action, Inc.
59. Southeast Los Angeles County, Workforce Investment Board
60. Special Services for Groups
61. Streetlights Production Assistant Program
62. TTI America
63. Tomkinson & Associates
64. UAW Labor Employment and Training Corporation
65. Unified Vietnamese Community Council
66. United Cambodian Community, Inc.
67. United Community Resources Agency
68. USC Job Development Division
69. Van Ness Recovery House
70. Verdugo Consortium
71. William S. Hart Union High School
72. Youth Opportunities Unlimited
73. YWCA of the West End
74. City of Long Beach - Department of Community Development
75. EDD
76. Office of Family Facilitator
77. City of Hawthorne / South Bay Workforce Investment Board